

EXHIBIT AProfessional services rendered through: October 31, 2011 **(Matter 032)**

10/07/11	A.E. Moran	Review September bill.	0.10
10/17/11	A.E. Moran	Work on quarterly bill.	0.60
10/27/11	A.E. Moran	Check and send out quarterly application.	0.10

Name	Hours	Rate	Value
A.E. Moran	0.80	500.00	400.00
Total	0.80		400.00

Total Fees (Matter 032)	\$400.00
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Professional services rendered through: October 31, 2011

Other Tax Matters

10/11/11	A.P. Varma	Review rulings/cases on NOL/FTC carryback issues; discuss same with Messrs. Lerner and Libow.	2.50
10/11/11	M.D. Lerner	NOL question from D. Libow.	1.30
10/12/11	A.P. Varma	Write memorandum on net operating loss carryback issues.	3.00
10/13/11	A.P. Varma	Revise memorandum to reflect Mr. Lerner's comments.	0.50

Treadstone

10/13/11	M.D. Lerner	Edit memo re NOLs.	0.20
10/14/11	G.N. Kidder	Phone call with Carol Finke to discuss consolidated return rules.	1.00
10/14/11	M.J. Silverman	Talk with Carol Finke regarding sale of business and consolidated return questions.	1.00
10/18/11	G.N. Kidder	Meeting with Mark Silverman to discuss different transaction options.	1.00
10/18/11	M.J. Silverman	Meet with Mr. Kidder regarding 338(h)(10) and corporate structure chart.	1.00
10/19/11	G.N. Kidder	Phone call with Mark Silverman and Carol Finke to discuss project Treadstone.	0.50
10/19/11	G.N. Kidder	Draft e-mail describing legal issues and additional factual information requested for Project Treadstone.	0.50
10/19/11	M.J. Silverman	Telephone call with Greg Kidder and Carol Finke.	0.50
10/19/11	M.J. Silverman	Review documents and draft memo.	2.00
10/20/11	M.J. Silverman	Review documents from client.	0.50

10/21/11	M.J. Silverman	Review documents from client.	1.00
10/22/11	M.J. Silverman	Review new 338 PLR.	1.00
10/24/11	G.N. Kidder	Review recent private letter ruling and article on separating wanted and unwanted assets	0.50
10/24/11	G.N. Kidder	Phone call with Mark Silverman to discuss recent private letter ruling and relevance to project Treadstone.	1.00
10/24/11	M.J. Silverman	Call with Mr. Kidder regarding 338 PLR; and apply to sale.	1.00

Name	Hours	Rate	Value
M.D. Lerner (Other Tax Matters)	1.50	840.00	1,260.00
A.P. Varma (Other Tax Matters)	6.00	465.00	2,790.00
G.N. Kidder (Treadstone)	4.50	750.00	3,375.00
M.J. Silverman (Treadstone)	8.00	750.00	6,000.00
Total	20.00		13,425.00

Fees (Other Tax Matters)		\$4,050.00
Fees (Treadstone)	[all partners billed at blended rate of \$750/hr]	\$9,375.00
Fees (Matter 032)	[billing rate \$500/hr]	\$400.00
Total Fees		\$13,825.00